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**SOUTH AFRICAN REVENUE SERVICE**

NO. 3135

10 March 2023

**NOTICE OF ADDRESSES AT WHICH A DOCUMENT, NOTICE OR REQUEST IS TO BE DELIVERED OR MADE FOR PURPOSES OF RULE 2(1)(c)(ii) AND RULE 3(1) READ TOGETHER WITH RULE 2(1)(c)(iii) OF THE RULES PROMULGATED IN TERMS OF SECTION 103 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby specify, in the Schedule hereto, the addresses at which a document or notice must be delivered, or a request must be made for purposes of rule 2(1)(c)(ii) and rule 3(1) read together with rule 2(1)(c)(iii) of the rules promulgated in terms of section 103 of the Tax Administration Act, 2011.

This public notice replaces, with effect from date of publication, Government Notice No. 295 published in Government Gazette No. 38666 dated 31 March 2015.

**E C KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

### 1. General

- 1.1 In this notice, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in section 1 of the Tax Administration Act, (“the Act”) 2011, or the dispute resolution rules promulgated under section 103 of the Act (the “rules” or “rule”), has the meaning so assigned.
- 1.2 In terms of rule 2(1)(c)(ii) and rule 3(1) read together with rule 2(1)(c)(iii) of the rules this notice provides for the prescribed manner for delivery of documents, notices or requests made relating to the dispute process as determined by Chapter 9 of the Act and the rules.

### 2. Dispute process

Delivery of any document, notice or request made with regards to requests for reasons, objections and appeals, must be made in the following manner:

- 2.1 To the taxpayer’s electronic filing page through [www.sarsefiling.co.za](http://www.sarsefiling.co.za); or
- 2.2 Where—
- 2.2.1 the taxpayer is a trust; or
- 2.2.2 the dispute relates to estate duty, donations tax or paragraph 13(1) of the First Schedule to the Income Tax Act, delivery of the relevant document (including the ADR1 (Notice of Objection) and / or ADR2 (Notice of Appeal)), notice or request or must be made to [contactus@sars.gov.za](mailto:contactus@sars.gov.za).
- 2.3 If [www.sarsefiling.co.za](http://www.sarsefiling.co.za) or [contact@sars.gov.za](mailto:contact@sars.gov.za) is unavailable, the delivery of any document, notice or request can be arranged at a SARS branch office after making an appointment through [www.sars.gov.za/contact-us/make-an-appointment](http://www.sars.gov.za/contact-us/make-an-appointment).

### 3. Tax board appeals

After delivery of a notice of appeal, delivery of any document, notice or request relating to that appeal, must be made in the following manner:

- 3.1 Electronically to the address listed for the applicable area closest to the residence or place of business of the taxpayer, alternatively to the clerk of the tax board at the physical address listed for the applicable area namely:

<b>Applicable Area:</b>	<b>Electronic Address:</b>	<b>Physical Address:</b>
<b>KwaZulu-Natal:</b>  Durban Umhlanga Pinetown Newcastle Pietermaritzburg Port Shepstone Richards Bay	<a href="mailto:LegalKZN@sars.gov.za">LegalKZN@sars.gov.za</a>	The clerk of the tax board at:  61/62 Margaret Mncadi Avenue <b>Durban</b>
<b>Free State &amp; Northern Cape:</b>  Bloemfontein Bethlehem Kroonstad Welkom Kimberley Upington	<a href="mailto:LegalFS@sars.gov.za">LegalFS@sars.gov.za</a>	The clerk of the tax board at:  SARS Building 88 Zastron Street <b>Bloemfontein</b>
<b>Eastern Cape:</b>  East London Gqeberha Mthatha	<a href="mailto:LegalEC@sars.gov.za">LegalEC@sars.gov.za</a>	The clerk of the tax board at:  SARS Main Revenue Building Corner Govan Mbeki Avenue and

<b>Applicable Area:</b>	<b>Electronic Address:</b>	<b>Physical Address:</b>
Uitenhage		John Kani Road St Mary's Terrace <b>Gqeberha</b>
<b>Western Cape:</b>  Beaufort West Bellville Cape Town Mitchells Plain Paarl Worcester George	<a href="mailto:LegalWC@sars.gov.za">LegalWC@sars.gov.za</a>	The clerk of the tax board at:  SARS Sanlam P166 Building 22 Hans Strydom Avenue <b>Cape Town</b>
<b>Gauteng South:</b>  Springs Vereeniging Germiston Alberton Benoni Boksburg Standerton Brakpan Nigel Randfontein Krugersdorp	<a href="mailto:LegalGS1@sars.gov.za">LegalGS1@sars.gov.za</a>	The clerk of the tax board at:  SARS Alberton Campus 28 St Austell Street McKinnon Crescent New Redruth <b>Alberton</b>
<b>Gauteng North:</b>  Pretoria	<a href="mailto:LegalGN@sars.gov.za">LegalGN@sars.gov.za</a>	The clerk of the tax board at:  SARS 7 Protea Street Doringkloof <b>Centurion</b> Pretoria

<b>Applicable Area:</b>	<b>Electronic Address:</b>	<b>Physical Address:</b>
<b>Gauteng South - (JHB):</b>  Johannesburg Roodepoort	<a href="mailto:LegalGS2@sars.gov.za">LegalGS2@sars.gov.za</a>	The clerk of the tax board at:  SARS 25 Hill Street Ferndale <b>Randburg</b>
<b>Mpumalanga:</b>  Mbombela Witbank	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	The clerk of the tax board at:  SARS Old Game Building 31 Citrus Crescent <b>Mbombela</b>
<b>Limpopo:</b>  Sibasa Lebowakgomo Giyani Polokwane	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	The clerk of the tax board at:  SARS 40 Landdros Maree Street Old Government Building <b>Polokwane</b>
<b>Northwest:</b>  Klerksdorp Rustenburg Mabatho	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	The clerk of the tax board at:  SARS 39 Heysek Avenue <b>Rustenburg</b>

3.2 Notwithstanding the provisions of paragraph 3.1, if the taxpayer is a taxpayer registered with the SARS Large Business and International unit or the High Net-Worth Individuals unit, the document, notice or request must be made electronically, to the applicable addresses below, alternatively to the physical address listed:

<b>Electronic Address:</b>	<b>Physical Address:</b>
<a href="mailto:lbqueries@sars.gov.za">lbqueries@sars.gov.za</a>	The clerk of the tax board at:  Woodmead North Office Park 54 Maxwell Drive <b>Johannesburg</b>
<a href="mailto:hnwqueries@sars.gov.za">hnwqueries@sars.gov.za</a>	The clerk of the tax board at:  Woodmead North Office Park 54 Maxwell Drive <b>Johannesburg</b>

4. Notices to SARS and applications to the tax court in terms of rule 52 or rule 56 of Part F of the rules must be made electronically to the applicable address below, alternatively at the physical address listed, upon both SARS and the registrar of the tax court:

<b>SARS</b>	<b>Registrar of the Tax Court</b>
<b>Electronic Address:</b>  <a href="mailto:PartF.TaxCourt.Applications@sars.gov.za">PartF.TaxCourt.Applications@sars.gov.za</a>	<b>Electronic Address:</b>  <a href="mailto:RegistrarTaxCourt@sars.gov.za">RegistrarTaxCourt@sars.gov.za</a>
<b>Physical Address:</b>  <b>SARS</b> Khanyisa Building 271 Bronkhorst Street Nieuw Muckleneuk <b>Pretoria</b>	<b>Physical Address:</b>  <b>Registrar of the Tax Court</b> Khanyisa Building 271 Bronkhorst Street Nieuw Muckleneuk <b>Pretoria</b>

## 5. Tax court appeals

After delivery of a notice of appeal, delivery of any document, notice or request made relating to that appeal, must be made electronically to the applicable address below, alternatively at the physical address listed, upon both SARS and the registrar of the tax court:

<b>SARS</b>	<b>Registrar of the Tax Court</b>
<b>Electronic Address:</b>  <a href="mailto:taxcourtlitigation@sars.gov.za">taxcourtlitigation@sars.gov.za</a>	<b>Electronic Address:</b>  <a href="mailto:RegistrarTaxCourt@sars.gov.za">RegistrarTaxCourt@sars.gov.za</a>
<b>Physical Address:</b>  <b>SARS</b> Khanyisa Building 271 Bronkhorst Street Nieuw Muckleneuk <b>Pretoria</b>	<b>Physical Address:</b>  <b>Registrar of the tax court</b> Khanyisa Building 271 Bronkhorst Street Nieuw Muckleneuk <b>Pretoria</b>

## 6. Registrar of the tax court

Any document or notice required to be delivered or any request required to be made to the registrar of the tax court must be delivered or made in the following manner:

6.1 Electronically to the following address:

Email: [RegistrarTaxCourt@sars.gov.za](mailto:RegistrarTaxCourt@sars.gov.za)

6.2 Alternatively, to the following physical address:

Registrar of the tax court

Khanyisa Building

271 Bronkhorst Street

Nieuw Muckleneuk

**Pretoria**



## 7. Exclusions

This notice does not apply to the delivery of any notice or court proceeding made in respect of—

- 7.1 customs and excise legislation as defined in section 1 of the Act. Any notice of the intention to institute legal proceedings in terms of customs and excise legislation should be given in strict compliance with the provisions of section 96 read with rule 96 to the Customs and Excise Act, 1964 (Act No. 91 of 1964).
- 7.2 any cause of action against SARS that does not arise from the administration of any tax Act.

**SUID-AFRIKAANSE INKOMSTEDIENS**

NO. 3135

10 Maart 2023

**KENNISGEWING VAN ADRESSE WAAR 'N DOKUMENT OF KENNISGEWING GELEWER OF VERSOEK GERIG MOET WORD VIR DOELEINDES VAN REËL 2(1)(c)(ii) EN REËL 3(1) GELEES MET REËL 2(1)(c)(iii) VAN DIE REËLS KRAGTENS ARTIKEL 103 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), UITGEVAARDIG**

Ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, bepaal in die Bylae hierby, die adresse waarby 'n dokument of kennisgewing gelewer of versoek gerig moet word vir die doeleindes van reël 2(1)(c)(ii) en reël 3(1) geles met reël 2(1)(c)(iii) van die reëls kragtens artikel 103 van die Wet op Belasting op Toegevoegde Waarde, 2011, uitgevaardig.

Hierdie publieke kennisgewing vervang, met effek van datum van publikasie, Goewermentskennisgewing No. 295 in Staatskoerant No. 38666 gedateer 31 Maart 2015, gepubliseer.

**E C KIESWETTER****KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

## BYLAE

### 1. Algemeen

- 1.1 In hierdie kennisgewing, tensy die samehang andersins bepaal, dra enige woord of uitdrukking waaraan 'n betekenis in artikel 1 van die Wet op Belastingadministrasie, 2011, ("die Wet") of die reëls vir geskilbeslegting (die "reëls" of "reël") kragtens artikel 103 van die Wet uitgevaardig, die betekenis aldus daaraan geheg.
- 1.2 Ingevolge reël 2(1)(c)(ii) en reël 3(1) gelees met reël 2(1)(c)(iii) van die reëls maak hierdie kennisgewing voorsiening vir die voorgeskrewe wyse van lewering van dokumente of kennisgewings of rig van versoeke wat verband hou met die geskilbeslegtingproses soos deur Hoofstuk 9 van die Wet en die reëls bepaal.

### 2. Geskilbeslegtingproses

Lewering van enige dokument of kennisgewing of die rig van enige versoek met betrekking tot versoeke vir redes, besware en appëlle, moet op die volgende wyse gemaak word:

- 2.1 By die belastingpligtige se elektroniese indieningsblad deur [www.sarsefiling.co.za](http://www.sarsefiling.co.za); of
- 2.2 Waar—
- 2.2.1 die belastingpligtige 'n trust is; of
- 2.2.2 die geskil op boedelbelasting, belasting op geskenke of paragraaf 13(1) van die Eerste Bylae by die Inkomstebelastingwet, betrekking het,
- moet lewering van die tersaaklike dokument (ingesluit die ADR1 (Kennisgewing van Beswaar) en / of ADR2 (Kennisgewing van Appél)) of kennisgewing gemaak word of versoek gerig word aan [contactus@sars.gov.za](mailto:contactus@sars.gov.za).

2.3 Indien [www.sarsefiling.co.za](http://www.sarsefiling.co.za) of [contact@sars.gov.za](mailto:contact@sars.gov.za) nie beskikbaar is nie, kan die lewering van enige dokument, kennisgewing of versoek by 'n SAID takkantoor gereël word nadat 'n afspraak deur [www.sars.gov.za/contact-us/make-an-appointment](http://www.sars.gov.za/contact-us/make-an-appointment) gemaak is.

### 3. Belastingraadappèlle

Na lewering van 'n kennisgewing van appél, moet die lewering van enige dokument of kennisgewing of enige versoek wat met daardie appél verband hou, op die volgende wyse gemaak of gerig word:

3.1 Elektronies by die adres gelys vir die toepaslike streek naaste aan die woning of plek van besigheid van die belastingpligtige, alternatiewelik by die klerk van die belastingraad by die fisiese adres gelys vir die toepaslike streek naamlik:

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
<b>KwaZulu-Natal:</b>  Durban Umhlanga Pinetown Newcastle Pietermaritzburg Port Shepstone Richards Bay	<a href="mailto:LegalKZN@sars.gov.za">LegalKZN@sars.gov.za</a>	Die klerk van die belastingraad by:  61/62 Margaret Mncadilaan <b>Durban</b>
<b>Vrystaat &amp; Noord-Kaap:</b>  Bloemfontein Bethlehem Kroonstad	<a href="mailto:LegalFS@sars.gov.za">LegalFS@sars.gov.za</a>	Die klerk van die belastingraad by:  SAID Gebou 88 Zaaronstraat <b>Bloemfontein</b>

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
Welkom Kimberley Upington		
<b>Oos-Kaap:</b>  Oos-Londen Gqeberha Mthatha Uitenhage	<a href="mailto:LegalEC@sars.gov.za">LegalEC@sars.gov.za</a>	Die klerk van die belastingraad by:  SAID Main Revenue Gebou Hoek van Govan Mbekilaan en John Kani-Weg St Mary's Terrace <b>Gqeberha</b>
<b>Wes-Kaap:</b>  Beaufort-wes Bellville Kaapstad Mitchells Plein Paarl Worcester George	<a href="mailto:LegalWC@sars.gov.za">LegalWC@sars.gov.za</a>	Die klerk van die belastingraad by:  SAID Sanlam P166 Gebou 22 Hans Strydomlaan <b>Kaapstad</b>
<b>Gauteng Suid:</b>  Springs Vereeniging Germiston Alberton Benoni Boksburg Standerton Brakpan	<a href="mailto:LegalGS1@sars.gov.za">LegalGS1@sars.gov.za</a>	Die klerk van die belastingraad:  SAID Alberton Kampus 28 St Austell Straat McKinnonsingel New Redruth <b>Alberton</b>

<b>Toepaslike streek:</b>	<b>Elektroniese Adres:</b>	<b>Fisiese Adres:</b>
Nigel Randfontein Krugersdorp		
<b>Gauteng Noord:</b>  Pretoria	<a href="mailto:LegalGN@sars.gov.za">LegalGN@sars.gov.za</a>	Die klerk van die belastingraad:  SAID 7 Proteastraat Doringkloof <b>Centurion</b> Pretoria
<b>Gauteng Suid - (JHB):</b>  Johannesburg Roodepoort	<a href="mailto:LegalGS2@sars.gov.za">LegalGS2@sars.gov.za</a>	Die klerk van die belastingraad:  SAID 25 Hillstraat Ferndale <b>Randburg</b>
<b>Mpumalanga:</b>  Mbombela Witbank	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	Die klerk van die belastingraad:  SAID Old Game Gebou 31 Sitrusringel <b>Mbombela</b>
<b>Limpopo:</b>  Sibasa Lebowakgomo Giyani Polokwane	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	Die klerk van die belastingraad:  SAID 40 Landdros Mareestraat Old Government Gebou <b>Polokwane</b>
<b>Noordwes:</b>  Klerksdorp Rustenburg	<a href="mailto:LegalLPNWMP@sars.gov.za">LegalLPNWMP@sars.gov.za</a>	Die klerk van die belastingraad:  SAID 39 Heyseklaan

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
Mabatho		Rustenburg

- 3.2 Nieteenstaande die bepalings van paragraaf 3.1, indien die belastingpligtige 'n belastingpligtige is wat by die "SARS Large Business and International" eenheid of die "High Net-Worth Individuals" eenheid geregistreer is, moet die lewering van die dokument of kennisgewing elektronies gemaak of versoek elektronies gerig word, by die toepaslike adresse hieronder, alternatiewelik by die fisiese adres gelys:

Electronic Address:	Physical Address:
<a href="mailto:lbqueries@sars.gov.za">lbqueries@sars.gov.za</a>	Die klerk van die belastingraad by:  Woodmead North Kantoor Kompleks 54 Maxwellrylaan <b>Johannesburg</b>
<a href="mailto:hnwqueries@sars.gov.za">hnwqueries@sars.gov.za</a>	Die klerk van die belastingraad by:  Woodmead North Kantoor Kompleks 54 Maxwelllaan <b>Johannesburg</b>

4. Kennisgewings aan SAID en aansoeke by die belastinghof ingevolge reël 52 of reël 56 van Deel F van die reëls moet elektronies gelewer word by die toepaslike adres hieronder, alternatiewelik by die fisiese adres gelys, op beide SAID en die griffier van die belastinghof:

<b>SAID</b>	<b>Griffier van die Belastinghof</b>
<b>Elektroniese Adres:</b>  <a href="mailto:PartF.TaxCourt.Applications@sars.gov.za">PartF.TaxCourt.Applications@sars.gov.za</a>	<b>Elektroniese Adres:</b>  <a href="mailto:RegistrarTaxCourt@sars.gov.za">RegistrarTaxCourt@sars.gov.za</a>
<b>Fisiese Adres:</b>  <b>SAID</b> Khanyisa Gebou 271 Bronkhorststraat Nieuw Muckleneuk <b>Pretoria</b>	<b>Fisiese Adres:</b>  <b>Griffier van die Belastinghof</b> Khanyisa Gebou 271 Bronkhorststraat Nieuw Muckleneuk <b>Pretoria</b>

#### 5. Belastinghofappèlle

Na lewering van 'n kennisgewing van appél, moet die lewering van enige dokument of kennisgewing of rig van enige versoek wat met daardie appél verband hou, elektronies gemaak word by die toepaslike adres hieronder, alternatiewelik by die fisiese adres gelys, op beide SAID en die griffier van die belastinghof:

<b>SAID</b>	<b>Griffier van die Belastinghof</b>
<b>Elektroniese Adres:</b>  <a href="mailto:taxcourtlitigation@sars.gov.za">taxcourtlitigation@sars.gov.za</a>	<b>Elektroniese Adres:</b>  <a href="mailto:RegistrarTaxCourt@sars.gov.za">RegistrarTaxCourt@sars.gov.za</a>
<b>Fisiese Adres:</b>  <b>SAID</b> Khanyisa Gebou 271 Bronkhorststraat Nieuw Muckleneuk <b>Pretoria</b>	<b>Fisiese Adres:</b>  <b>Griffier van die belastinghof</b> Khanyisa Gebou 271 Bronkhorststraat Nieuw Muckleneuk <b>Pretoria</b>



## 6. Griffier van die belastinghof

Enige dokument of kennisgewing wat vereis word gelewer te word of versoek wat vereis word gerig te word aan die griffier van die belastinghof moet gelewer word of gerig word op die volgende wyse:

6.1 Elektronies by die volgende adres:

Epos: [RegistrarTaxCourt@sars.gov.za](mailto:RegistrarTaxCourt@sars.gov.za)

6.2 Alternatiewelik, by die volgende fisiese adres:

Griffier van die belastinghof

Khanyisa Gebou

271 Bronkhorststraat

Nieuw Muckleneuk

**Pretoria**

## 7. Uitsluitings

Hierdie kennisgewing is nie van toepassing op die lewering van enige kennisgewing of hofproses ten opsigte van—

7.1 doeane- en aksyns wetgewing soos in artikel 1 van die Wet omskryf nie. Enige kennisgewing van die voorneme om regstappe in te stel ingevolge die doeane- en aksyns wetgewing moet met streng nakoming van die bepalings van artikel 96 gelees saam met reël 96 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), gegee word.

7.2 enige regsgeding teen SAID wat nie voortspruit uit die administrasie van enige Belastingwet nie.